

STATE OF SOUTH DAKOTA CLASS SPECIFICATION

Class Title: Budget and Finance Director

Class Code: 10245

A. Purpose:

Directs the preparation of and maintains the overall authority for a department's annual budget, accounting, and other revenue tracking systems and establishes procedures for its reconciliation; directs federal funds compliance and reporting and supervises the reconciliation of revenues collected by the department to ensure proper budgeting and financial accountability.

B. Distinguishing Feature:

The Budget and Finance Director reports to a department secretary and directs the budgetary, financial, purchasing, and inventory functions for a department; or supervises the accounting function and professional accounting staff in an agency operating mainly off internal service funds.

Business Managers are responsible for the budget, accounting, personnel, purchasing, and inventory activities for an office or agency within a department.

Senior Accountants are responsible for the supervision of a complex accounting system.

C. Functions:

(These are examples only; any one position may not include all of the listed examples nor do the listed examples include all functions which may be found in positions of this class.)

1. Directs a department's accounting system to ensure accounting and fiscal management needs are met.
 - a. Establishes new accounts and procedures for reconciliation of the accounting system and other revenue tracking systems.
 - b. Initiates and negotiates leases and contracts.
 - c. Develops, interprets, disseminates and ensures compliance with policies and procedures.
 - d. Directs federal funds compliance and reporting requirements.
 - e. Responds to audit findings, determines/recommends and implements resolutions, and establishes internal control systems.
 - f. Establishes expenditure and revenue reports.
 - g. Provides fiscal management advice to department managers.
2. Directs and coordinates preparation of the department's annual budget to ensure compliance with internal policies and state budgetary guidelines.
 - a. Instructs division directors and program administrators in following established guidelines.
 - b. Develops budget request for administrative services and other assigned areas.
 - c. Compiles other budgets into the department's budget request.
 - d. Attends and/or testifies at governor's budget hearings, interim and legislative appropriations committee meetings.
 - e. Monitors the department's budgetary status and FTE levels.
3. Directs and monitors purchasing and inventory activity for the department to ensure compliance with state and department rules and regulations.

- a. Oversees preparation of requisitions and monitors receiving vouchers..
 - b. Accounts for the receipt of goods and payment of vendors.
 - c. Accounts for property and approves the purchase of capital assets.
- 4. Supervises subordinate staff to ensure the goals and objectives of the work unit are met.
 - a. Interviews and recommends the selection of staff.
 - b. Provides training and work direction.
 - c. Approves leave requests.
 - d. Addresses staff problems and recommends disciplinary action.
 - e. Conducts performance reviews and completes performance documents.
- 5. Directs special research studies, reports or projects, analyzes fiscal data, secures special funding for projects, attends various meetings and serves on committees to ensure the department is represented and to give or receive information.
- 6. Performs other work as assigned.

D. Reporting Relationships:

Reports to a department secretary. Subordinates include Senior Accountants, Accountants, Accounting Assistants, and claims clerks.

E. Challenges:

Challenged to maintain the department's budget and fiscal activities on a day-to-day basis. This is difficult due to the need to meet ever changing requirements and handle long-range projects.

Typical problems include audit exceptions that cannot be solved by other staff, disputes with vendors, budgetary short-falls, disagreements with federal funding agencies, complaints or questions from the public, seeking out and analyzing alternative funding mechanisms, budget inquiries from legislators, grant regulation changes, projects with competing deadlines, emergency and non-budgeted expenditures, non-compliance of rules and regulations, and addressing conflicts between department staff and other agencies or vendors.

F. Decision-making Authority:

Decisions made include format, structure, and system for the development of the department's budget; proper use of grant money, whether programs can purchase capital assets, policies and procedures for the business office, the expenditure of budgeted dollars, approval of federal expenditure reports, rates for billing systems, how to direct program managers in solving budget problems, the department's chart of accounts, approval of consultant contracts, and when to request federal funds.

Decisions referred to a superior include final approval of the department budget, establishment of new vendors or programs, purchase of emergency or unbudgeted items, whether to contract out for services, amount of federal funds to request, salary increases, final decision on use of grant money, interim appropriation requests, major changes in department policies, final decision on major maintenance and repair projects, final approval of contracts, and changes in staffing levels.

G. Contact with Others:

Daily contact with division directors to solve budget problems, other state agencies to give and receive information, and vendors to discuss services and solve problems; weekly contact with contractors to discuss agency contractual agreements, legislature and legislative research council for hearings, to discuss legislation and on budget matters; Governor's office on special projects and to discuss legislation, and the Bureau of Finance and Management to ensure proper procedures are being followed by the department; monthly contact with federal agencies to discuss grants and activities; and occasional contact with the auditor's office.

H. Working Conditions:

Works in a typical office environment.

I. Knowledge, Skills and Abilities:

Knowledge of:

- the principles and practices of administration with emphasis in organization, fiscal management and budgetary control;
- generally accepted accounting principles (GAAP), standards, and practices;
- generally accepted auditing standards (GAAS);
- computerized accounting software;
- office management;
- state accounting system;
- purchasing policies and procedures.

Ability to:

- communicate information clearly and concisely;
- plan, organize and direct an administrative services program;
- supervise;
- deal tactfully with others;
- interpret rules and regulations;
- follow established procedures;
- meet reporting requirements;
- make timely and accurate decisions.